

KPMG Peat Marwick  
Cost Allocation Planning & Performance System  
COUNTY ATTORNEY Cost Pool  
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment \$11,164,043	Second Apportionment	Total Cost Pool \$11,164,043
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	231,854		231,854
Equipment Use Allowance	57,984		57,984
Information Technology Department	50,434	1,818	52,251
Employee Relations	0	46,141	46,141
Finance Department	0	4,088	4,088
Audit and Management Services	0	3,299	3,299
Office of Management and Budget	0	241,736	241,736
Procurement Management	0	0	0
County Manager	0	32,442	32,442
Business Development	0	0	0
Fair Employment Practices	0	2,314	2,314
GSA - Fleet Management	0	2,834	2,834
GSA - Materials Management	0	2,429	2,429
GSA - Risk Management	0	478	478
GSA - Facilities and Utilities Management	0	14,813	14,813
GSA - Construction Management	0	858	858
Total Cross Allocations from Other Pools	340,272	353,250	693,522
Total Cost to be Allocated	\$11,504,315	353,250	\$11,857,565

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	20	0.281	\$32,370				\$32,370
Employee Relations	164	2.307	265,434	164	2.314	8,173	273,608
Finance Department	140	1.970	226,590	140	1.975	6,977	233,568
Office of Management and Budget	66	0.929	106,821	66	0.931	3,289	110,110
GSA - Administration	4	0.056	6,474	4	0.056	199	6,673
Procurement Management	68	0.957	110,058	68	0.959	3,389	113,447
County Manager	62	0.872	100,347	62	0.875	3,090	103,437
Business Development	15	0.211	24,278	15	0.212	748	25,025
Fair Employment Practices	10	0.141	16,185	10	0.141	498	16,683
GSA - Fleet Management	51	0.718	82,544	51	0.720	2,542	85,085
GSA - Materials Management	10	0.141	16,185	10	0.141	498	16,683
GSA - Risk Management	1,417	19.935	2,293,418	1,417	19.992	70,620	2,364,038
GSA - Facilities and Utilities Management	25	0.352	40,463	25	0.353	1,246	41,709
GSA - Construction Management	17	0.239	27,515	17	0.240	847	28,362
Aviation Department	781	10.988	1,264,050	781	11.019	38,923	1,302,974
Solid Waste Management	41	0.577	66,359	41	0.578	2,043	68,402
Seaport	163	2.293	263,816	163	2.300	8,124	271,939
Safe Neighborhood Parks	6	0.084	9,711	6	0.085	299	10,010
Planning & Zoning	470	6.612	760,696	470	6.631	23,424	784,120
Public Works	172	2.420	278,382	172	2.427	8,572	286,955
Parks and Recreation	69	0.971	111,677	69	0.973	3,439	115,115
Metro-Dade Police Department	99	1.393	160,232	99	1.397	4,934	165,166
Property Appraiser	205	2.884	331,793	205	2.892	10,217	342,010
Non-Departmental	1,558	21.919	2,521,627	1,558	21.981	77,647	2,599,274
Metro-Dade Transit Agency	216	3.039	349,597	216	3.047	10,765	360,361
Metro Planning Organization	14	0.197	22,659	14	0.198	698	23,357
Metro-Miami Action Plan	6	0.084	9,711	6	0.085	299	10,010
Medical Examiner	8	0.113	12,948	8	0.113	399	13,347
Office of the Mayor	13	0.183	21,041	13	0.183	648	21,688
Library	20	0.281	32,370	20	0.282	997	33,367
Homeless Trust	20	0.281	32,370	20	0.282	997	33,367
Department of Human Services	40	0.563	64,740	40	0.564	1,994	66,734
Fire Department	61	0.858	98,729	61	0.861	3,040	101,769
Elections	66	0.929	106,821	66	0.931	3,289	110,110
Tax Collector	172	2.420	278,382	172	2.427	8,572	286,955
Department of Environmental Resources Mgt.	144	2.026	233,064	144	2.032	7,177	240,241
Cultural Affairs	25	0.352	40,463	25	0.353	1,246	41,709

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Consumer Services	19	0.267	30,752	19	0.268	947	31,698
Corrections and Rehabilitation	82	1.154	132,717	82	1.157	4,087	136,804
Clerk of the Court	41	0.577	66,359	41	0.578	2,043	68,402
Office of Community & Economic Dev.	62	0.872	100,347	62	0.875	3,090	103,437
Board of County Commissioners	305	4.291	493,643	305	4.303	15,201	508,844
Community Action Agency	20	0.281	32,370	20	0.282	997	33,367
Building Department	10	0.141	16,185	10	0.141	498	16,683
Building Code Compliance	131	1.843	212,024	131	1.848	6,529	218,553
Net Allocation	7,108	100.000	\$11,504,315	7,088	100.000	353,250	\$11,857,565
Direct Costs							
Subtotal			\$11,504,315				\$11,857,565
Unallocated Costs			\$0				\$0
Total Allocation	7,108	100.000	\$11,504,315	7,088	100.000	353,250	\$11,857,565

COUNTY ATTORNEY Cost Pool allocated on the basis of ESTIMATED PERCENTAGE OF TIME WORKED ON EACH DEPARTMENT.



